

IN THE UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

**UNITED STATES OF AMERICA,**

Petitioner,

v.

**RON DEPOLO,**

Respondent.

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Civil Action No. **3:08-CV-0346-L**

**ORDER**

Before the court is the Government's Petition to Enforce Internal Revenue Service Summons[] ("Petition"), filed February 26, 2008. On March 13, 2008, the court referred the Petition to United States Magistrate Judge Irma C. Ramirez. On April 10, 2008, the Findings, Conclusions, and Recommendation of the United States Magistrate Judge ("Report") was filed. Respondent filed objections to the Report on April 24, 2008.

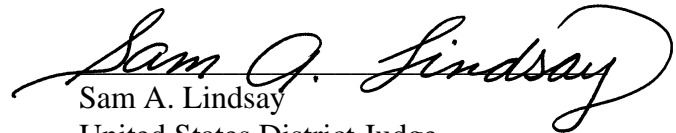
Petitioner seeks an order requiring Respondent to appear, give testimony, and produce certain books, records, and papers in order for it to determine and collect his tax liability. On March 13, 2008, Magistrate Judge Ramirez ordered Respondent to appear and show cause why he should not comply with the Internal Revenue Service ("IRS") summons. After conducting a show cause hearing, the magistrate judge determined that the Government is entitled to enforcement of the summons and recommended that the Petition be granted, Respondent be ordered to appear before an IRS officer to testify and produce the specified documents, and all costs be taxed against Respondent.

Respondent has filed several objections to the Report. These objections are based solely upon Respondent's misunderstanding of the applicable law. At times, Respondent's arguments

conflict with the law as he describes it. The court has reviewed Respondent's objections, the Report, and the applicable law, and agrees with the magistrate judge's conclusions. The court, therefore, **overrules** Respondent's objections.

Having reviewed the Petition, file, record, and the Report in this case, the court determines that the findings and conclusions are correct. The magistrate judge's findings and conclusions are therefore **accepted** as those of the court. Accordingly, the court **grants** the Government's Petition to Enforce Internal Revenue Service Summons[] and **orders** Respondent Ron DePolo to appear before Revenue Officer Karen T. Preston, or another officer of the Internal Revenue Service, at 1100 Commerce Street, Room 951, Dallas, Texas, on **Friday, June 27, 2008, at 8:00 a.m.** to testify and produce all books, records, papers, and documents specified in the summons attached Exhibit "A" to the Petition. All court costs are taxed against Respondent.

**It is so ordered** this 28th day of May, 2008.

  
Sam A. Lindsay  
United States District Judge